

FYE 2009 Review - Annual Financial Report

School District: McCracken County
 Audit Firm Name: Kemper CPA Group
 Date: 2/3/2010
 1st Audit Reviewer: Ken Smith
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	17,724,229.38	18,048,691.50	-324,462.12	18,053,775.00	-5,083.50	Classification difference between audit and AFR
Revenue (State) - 3900 (On-Behalf Payments)	0.00	8,013,917.90	-8,013,917.90	8,013,918.00	-0.10	
Revenue (State) - 3XXX (Not 3900)	23,104,750.00	23,210,270.28	-105,520.28	23,205,187.00	5,083.28	Classification difference between audit and AFR
Revenue (Federal) - 4XXX	34,872.34	36,130.24	-1,257.90	36,130.00	0.24	
Total Revenues	40,863,851.72	49,309,009.92	-8,445,158.20	49,309,010.00	-0.08	
Expenditures-Not including Transfers Out or On Behalf	40,851,245.83	42,559,910.40	-1,708,664.57	50,573,829.00	-8,013,918.60	
Expenditures-On Behalf	0.00	8,013,917.90	-8,013,917.90	0.00	8,013,917.90	
Total Expenditures	40,851,245.83	50,573,828.30	-9,722,582.47	50,573,829.00	-0.70	
Excess (Deficiency) of Revenues Over Expenditures	12,605.89	-1,264,818.38	1,277,424.27	-1,264,819.00	0.62	
Other Financing Sources - Not Transfers In	0.00	2,159,954.17	-2,159,954.17	2,159,954.00	0.17	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	422,322.52	1,089,604.41	-667,281.89	1,089,604.00	0.41	
Total Other Financing Sources, Uses and Transfers	-422,322.52	1,070,349.76	-1,492,672.28	1,070,350.00	-0.24	
Net Change in Fund Balance	-409,716.63	-194,468.62	-215,248.01	-194,469.00	0.38	
Beginning Fund Balance - July 1	9,599,992.73	9,599,992.73	0.00	10,279,338.00	-679,345.27	Difference to be determined
Ending Balance - June 30	9,190,276.10	9,405,524.11	-215,248.01	10,084,869.00	-679,344.89	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	8,013,917.90	-8,013,917.90	8,013,918.00	-0.10	
On-Behalf Expenditures by Fund	0.00	8,013,917.90	-8,013,917.90	0.00	8,013,917.90	On behalf expenditures are not reported separately in the audit report.
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	97,257.54	91,497.61	5,759.93	91,497.00	0.61	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	28,530.00	28,530.00	0.00	28,530.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	2,414,739.86	2,381,858.71	32,881.15	2,381,859.00	-0.29	
Revenue (Federal) – 4XXX	2,801,071.61	3,409,335.52	-608,263.91	3,409,336.00	-0.48	
Total Revenues	5,341,599.01	5,911,221.84	-569,622.83	5,911,222.00	-0.16	
Expenditures-Not including Transfers Out and not 0280	5,983,693.56	6,047,617.84	-63,924.28	6,047,618.00	-0.16	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	5,983,693.56	6,047,617.84	-63,924.28	6,047,618.00	-0.16	
Excess (Deficiency) of Revenues Over Expenditures	-642,094.55	-136,396.00	-505,698.55	-136,396.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	136,396.00	136,396.00	0.00	136,396.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	136,396.00	136,396.00	0.00	136,396.00	0.00	
Net Change in Fund Balance	-505,698.55	0.00	-505,698.55	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	-505,698.55	0.00	-505,698.55	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	28,530.00	28,530.00	0.00	28,530.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	10,745.24	10,745.24	0.00	10,745.00	0.24	
Revenue (State) – 3XXX	642,607.00	642,607.00	0.00	642,607.00	0.00	
Total Revenues	653,352.24	653,352.24	0.00	653,352.00	0.24	
Expenditures-Not including Transfers Out	146,592.00	146,592.00	0.00	146,592.00	0.00	
Total Expenditures	146,592.00	146,592.00	0.00	146,592.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	506,760.24	506,760.24	0.00	506,760.00	0.24	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	255,433.68	255,433.68	0.00	255,434.00	-0.32	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	429,766.68	429,766.68	0.00	429,767.00	-0.32	
Total Other Financing Sources, Uses and Transfers	-174,333.00	-174,333.00	0.00	-174,333.00	0.00	
Net Change in Fund Balance	332,427.24	332,427.24	0.00	332,427.00	0.24	
Beginning Fund Balance - July 1	0.00	0.00	0.00	1,246,042.00	-1,246,042.00	Difference is to be determined
Ending Balance - June 30	332,427.24	332,427.24	0.00	1,578,469.00	-1,246,041.76	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	3,827,007.34	3,827,007.34	0.00	3,827,007.00	0.34	
Revenue (State) – 3XXX	635,034.00	635,034.00	0.00	793,792.00	-158,758.00	Program error: Program did not include revenue object 3111
Total Revenues	4,462,041.34	4,462,041.34	0.00	4,620,799.00	-158,757.66	
Expenditures-Not including Transfers Out	1,455,515.22	1,457,824.25	-2,309.03	1,457,824.00	0.25	
Total Expenditures	1,455,515.22	1,457,824.25	-2,309.03	1,457,824.00	0.25	
Excess (Deficiency) of Revenues Over Expenditures	3,006,526.12	3,004,217.09	2,309.03	3,162,975.00	-158,757.91	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	285,926.52	285,926.52	0.00	285,926.00	0.52	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	1,444,230.02	1,444,230.02	0.00	1,444,230.00	0.02	
Total Other Financing Sources, Uses and Transfers	-1,158,303.50	-1,158,303.50	0.00	-1,158,304.00	0.50	
Net Change in Fund Balance	1,848,222.62	1,845,913.59	2,309.03	2,004,671.00	-158,757.41	
Beginning Fund Balance - July 1	3,070,671.02	3,070,671.02	0.00	3,817,451.00	-746,779.98	Difference is to be determined
Ending Balance - June 30	4,918,893.64	4,916,584.61	2,309.03	5,822,122.00	-905,537.39	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	8,613.85	8,613.85	0.00	8,614.00	-0.15	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	8,613.85	8,613.85	0.00	8,614.00	-0.15	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	8,613.85	8,613.85	0.00	8,614.00	-0.15	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	8,613.85	8,613.85	0.00	8,614.00	-0.15	
Beginning Fund Balance - July 1	0.00	0.00	0.00	773,047.00	-773,047.00	Difference is to be determined
Ending Balance - June 30	8,613.85	8,613.85	0.00	781,661.00	-773,047.15	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	2,281,344.91	2,281,344.91	0.00	2,281,345.00	-0.09	
Total Expenditures	2,281,344.91	2,281,344.91	0.00	2,281,345.00	-0.09	
Excess (Deficiency) of Revenues Over Expenditures	-2,281,344.91	-2,281,344.91	0.00	-2,281,345.00	0.09	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	2,281,344.91	2,281,344.91	0.00	2,281,345.00	-0.09	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	2,281,344.91	2,281,344.91	0.00	2,281,345.00	-0.09	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	51,329,458.16	60,344,239.19	-9,014,781.03	60,502,997.00	-158,757.81	Differences are explained above
Total Expenditures - Governmental Funds	50,718,391.52	60,507,207.30	-9,788,815.78	60,507,208.00	-0.70	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	611,066.64	-162,968.11	774,034.75	-4,211.00	-158,757.11	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	662,781.89	2,155,454.17	-1,492,672.28	2,155,454.00	0.17	
Net Change in Fund Balance - Governmental Funds	1,273,848.53	1,992,486.06	-718,637.53	2,151,243.00	-158,756.94	
Beginning Fund Balance - July 1 - Governmental Funds	12,670,663.75	12,670,663.75	0.00	16,115,878.00	-3,445,214.25	
Ending Fund Balance - June 30 - Governmental Funds	13,944,512.28	14,663,149.81	-718,637.53	18,267,121.00	-3,603,971.19	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	1,671,300.28	1,624,757.28	46,543.00	1,624,757.00	0.28	
Total Operating Revenues	1,671,300.28	1,624,757.28	46,543.00	1,624,757.00	0.28	
Expenditures-Not including Transfers Out or On-behalf	3,455,011.86	3,727,065.67	-272,053.81	4,081,683.00	-354,617.33	
Expenditures-On Behalf	0.00	354,617.88	-354,617.88	0.00	354,617.88	
Expenditures - Depreciation Only (Fund 81)	277.15	66,927.36	-66,650.21	66,927.00	0.36	
Total Operating Expenses	3,455,289.01	4,148,610.91	-693,321.90	4,148,610.00	0.91	
Operating Income (Loss)	-1,783,988.73	-2,523,853.63	739,864.90	-2,523,853.00	-0.63	
Non-Operating Revenue - Interest Income Only (Local) - 1510	5,165.35	5,165.35	0.00	5,165.00	0.35	
Revenue (State) - 3XXX	39,551.00	39,551.00	0.00	39,551.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	354,617.88	-354,617.88	354,618.00	-0.12	
Donated Commodities - 4550	0.00	288,909.00	-288,909.00	288,909.00	0.00	
Revenue (Federal) - 4XXX, not 4550	1,576,629.00	1,840,684.00	-264,055.00	1,840,684.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	-771.33	771.33	-771.00	-0.33	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	1,621,345.35	2,528,155.90	-906,810.55	2,528,156.00	-0.10	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-162,643.38	4,302.27	-166,945.65	4,303.00	-0.73	
Beginning Net Assets - July 1	667,453.13	667,453.13	0.00	667,453.00	0.13	Fund 51 - balance per prior year audit
Beginning Net Assets - July 1	0.00	0.00	0.00	366,976.00	-366,976.00	Fund 81 - balance per prior year audit - difference to be determined
Fund 51 and 81 Ending Net Assets - June 30	504,809.75	671,755.40	-166,945.65	1,038,732.00	-366,976.60	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	403,760.22	405,511.22	-1,751.00	405,511.00	0.22	
Total Operating Revenues	403,760.22	405,511.22	-1,751.00	405,511.00	0.22	
Expenditures-Not including Transfers Out	366,083.52	422,732.99	-56,649.47	422,733.00	-0.01	
Expenditures - Depreciation Only (Fund 81)	0.00	8,228.41	-8,228.41	8,228.00	0.41	
Total Operating Expenses	366,083.52	430,961.40	-64,877.88	430,961.00	0.40	
Operating Income (Loss)	37,676.70	-25,450.18	63,126.88	-25,450.00	-0.18	
Revenue - Interest Income Only (Local) - 1510	1,747.95	1,747.95	0.00	1,748.00	-0.05	
Revenue (State) – 3XXX	37,885.32	48,285.68	-10,400.36	48,286.00	-0.32	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	54,941.06	-54,941.06	54,941.00	0.06	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	39,633.27	104,974.69	-65,341.42	104,975.00	-0.31	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	77,309.97	79,524.51	-2,214.54	79,525.00	-0.49	
Beginning Net Assets - July 1	182,834.89	182,834.89	0.00	245,206.00	-62,371.11	Difference is Fund 82 balance at 6/30/08
Ending Net Assets - June 30	260,144.86	262,359.40	-2,214.54	324,731.00	-62,371.60	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	2,075,060.50	2,030,268.50	44,792.00	2,030,268.00	0.50	
Total Operating Expenses - Proprietary Funds	3,821,372.53	4,579,572.31	-758,199.78	4,579,571.00	1.31	
Operating Income (Loss) - Proprietary Funds	-1,746,312.03	-2,549,303.81	802,991.78	-2,549,303.00	-0.81	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	1,660,978.62	2,633,130.59	-972,151.97	2,633,131.00	-0.41	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	-85,333.41	83,826.78	-169,160.19	83,828.00	-1.22	
Net Assets, July 1, 2008 - Proprietary Funds	850,288.02	850,288.02	0.00	1,279,635.00	-429,346.98	Differences are explained above
Net Assets, June 30, 2009 - Proprietary Funds	764,954.61	934,114.80	-169,160.19	1,363,463.00	-429,348.20	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	3,291.30	3,291.30	0.00	7,791.00	-4,499.70	Program error: Program did not include object 5210, transfer in
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	3,291.30	3,291.30	0.00	7,791.00	-4,499.70	
Deductions	13,000.00	14,500.00	-1,500.00	14,500.00	0.00	
Total Deductions	13,000.00	14,500.00	-1,500.00	14,500.00	0.00	
Change in Net Assets	-9,708.70	-11,208.70	1,500.00	-6,709.00	-4,499.70	
Beginning Net Assets - July 1	29,346.56	29,346.56	0.00	29,347.00	-0.44	
Ending Net Assets - June 30	19,637.86	18,137.86	1,500.00	22,638.00	-4,500.14	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	3,291.30	3,291.30	0.00	7,791.00	-4,499.70	Differences explained above
Total Deductions - Fiduciary Funds	13,000.00	14,500.00	-1,500.00	14,500.00	0.00	
Change in Net Assets - Fiduciary funds	-9,708.70	-11,208.70	1,500.00	-6,709.00	-4,499.70	
Beginning Net Assets July 1 - Fiduciary Funds	29,346.56	29,346.56	0.00	29,347.00	-0.44	
Ending Net Assets - June 30 - Fiduciary Funds	19,637.86	18,137.86	1,500.00	22,638.00	-4,500.14	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	354,617.88	-354,617.88	354,618.00	-0.12	
Fund 51 - On-Behalf Expenditures	0.00	354,617.88	-354,617.88	0.00	354,617.88	On behalf expenditures are not reported separately in the audit report.
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	5,722.61	2,278,883.84	-2,273,161.23	2,278,884.00	-0.16	See audit report, page 32, note D
Depreciation Expense - Fund 81	277.15	66,927.36	-66,650.21	66,927.00	0.36	See audit report, page 32, note D

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	28,530.00	8,452,006.84	-8,423,476.84	8,423,476.81	28,530.03	Difference to be determined
On-Behalf Payments (Audit)	0.00	0.00	0.00	8,452,007.00	-8,452,007.00	See audit report, page 38, note O - \$8,423,477
On-Behalf Payments (Audit - KDE Web)	-28,530.00	-8,452,006.84	8,423,476.84	28,530.19	-8,480,537.03	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	-9,806.37	9,806.37	0.00	-9,806.37	Not evaluated at this time
Deductions	5,722.61	2,278,883.84	-2,273,161.23	0.00	2,278,883.84	
Change Total assets	-5,722.61	-2,288,690.21	2,282,967.60	0.00	-2,288,690.21	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-5,722.61	-2,288,690.21	2,282,967.60	0.00	-2,288,690.21	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	-771.33	771.33	0.00	-771.33	Not evaluated at this time
Deductions	277.15	66,927.36	-66,650.21	0.00	66,927.36	
Change Total assets	-277.15	-67,698.69	67,421.54	0.00	-67,698.69	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-277.15	-67,698.69	67,421.54	0.00	-67,698.69	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	Not evaluated at this time
Deductions	0.00	8,228.41	-8,228.41	0.00	8,228.41	
Change Total assets	0.00	-8,228.41	8,228.41	0.00	-8,228.41	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-8,228.41	8,228.41	0.00	-8,228.41	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	-10,577.70	10,577.70	0.00	-10,577.70	Not evaluated at this time
Total Deductions - Fixed Assets	5,999.76	2,354,039.61	-2,348,039.85	0.00	2,354,039.61	
Change in Total Fixed Assets	-5,999.76	-2,364,617.31	2,358,617.55	0.00	-2,364,617.31	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-5,999.76	-2,364,617.31	2,358,617.55	0.00	-2,364,617.31	